

Assessment

Module 4: Dependents

Part 1

Answer the following multiple-choice questions about dependents by clicking on the correct answers. To assess your answers, click the *Check My Answers* button at the bottom of the page.

1) Is the Relationship Test met?

- ☐ A. Yes
- ☐ B. No

2) Which person does *not* meet the Citizen or Resident Test?

- ☐ A. A U.S. citizen who lived in Japan for six months
- ☐ B. A permanent, full-time resident of Australia
- ☐ C. A permanent, full-time resident of Mexico
- ☐ D. A permanent, full-time resident of the United States

3) Which statement is true about the Gross Income Test?

- ☐ A. All dependents must meet the Gross Income Test.
- ☐ B. Gross income includes all taxable and nontaxable income.
- ☐ C. Welfare benefits are included in gross income.
- ☐ D. Only taxable income is included in gross income.

Part 2

Sydney, a single U.S. citizen, is a 20-year-old full-time student at a university in Ohio. During the school year, Sydneys parents pay her tuition and room and board (about \$12,000), and she works part-time to earn spending money. During the summer, Sydney works full-time in an assembly plant. For the entire year, Sydney earned \$5,000. Sydney's parents cannot be claimed as dependents on another person's tax return. Answer the following multiple-choice questions by clicking on the correct answers to determine whether her parents can claim a dependency exemption for Sydney. To assess your answers, click the *Check My Answers* button at the bottom of the page.

1) Is the Relationship Test met?

- ☐ A. Yes
- ☐ B. No

2) Is the Citizen or Resident Test met?

- ☐ A. Yes
- ☐ B. No

3) Is the Joint Return Test met?

- ☐ A. Yes
- ☐ B. No

4) Is the Age Test met?

- ☐ A. Yes
- ☐ B. No

5) Is the Support Test met?

- ☐ A. Yes
☐ B. No

6) Is the Residency Test met?

- ☐ A. Yes
☐ B. No

7) Can Sydney's parents claim a dependency exemption for Sydney?

- ☐ A. Yes
☐ B. No

Check My Answers